register is attested by the presiding Judge and every payment by means of a cheque is noted in this register against the credit item to which it relates and is also initialled by the Judge.

Note.—Sums sent by Courts for credit to personal deposit account will not be entered in this register but only in the Cash Book under the column "Payment into the Treasury on account of personal deposit account."

The Ledger.—This is a register which brings together the entries in the Cash Book, the Deposit Register and the Remittance Register in one place. It is posted for each case separately and has two sides like the Cash Book, *viz.*, the credit side and the debit side. When posted, this register shows the total receipt per case, the amount paid by each party, the disbursements therefrom and the balance, if any, due to them.

Register of Refund Orders.—This is a register in which every instance in which the remission of the institution fee whether whole or in part is recorded. The columns in this register show the number of the case in which the refund was granted, the party to whom it is granted, the amount refunded and the number or date of the refund order issued.

Receipt Order Books.—These books are in counterfoil and are used for sending money to the Treasury to be kept in deposit. Corresponding with the two kinds of deposit accounts there are two kinds of these books and the difference between them consists in the books used in connection with personal deposit account having the words 'Personal Deposit Account" printed at the top of every order. Both the foil and the counterfoil of each "Order" has got space for entering the nature of the deposit, the amount of deposit, the party making the deposit, and the case number in which the amount has been produced to be placed in deposit.

Note.—Receipt orders with which sums are sent for credit to personal deposit accounts will not give details but only show the lump sum sent for credit.

Remittance Register.—This register is maintained for the purpose of entering money which is to be remitted to the Treasury for final credit to Government as revenue and has columns to show the amount remitted, the number of the case in which recovered, the party from whom recovered, the purpose for which recovered and the amount recovered and the Treasury Officer's certificate of acknowledgment.

Cheque Books.—These books are also in counterfoil. Each book has a serial number which is repeated in every cheque form contained within, and each book contains one hundred blank cheque forms which are also numbered serially Like the receipt order books, two separate cheque books are in use at the same time; the difference between them being the same as in the case of receipt orders. The cheque and its counterfoil have space enough to record the amount to be paid, the party to whom it is to be paid and the number of receipt order with which the amount was originally remitted to the Treasury for credit.

Note.—Cheques issued for withdrawing money from personal deposit account will not give particulars.

V. A. RAJARATNA MUDALIAR,
Registrar.

MYSORE REVENUE SURVEY DEPARTMENT.

Notification No. 341, *dated 5th November* 1906.

It is hereby notified for general information that the announcement of the revised rates of assessment in 92 Government villages comprising the Molakalmuru Taluk of the Chitaldrug District, will be commenced at Hangal village on or *about* the 1st of December 1906.

J. P. GRANT,
Survey and Settlement Comr. in Mysore.

REVENUE COMMISSIONER.

Circular No. 4320—27, *dated* 22*nd October* 1906.

The Deputy Commissioner of the Shimoga District having raised the question whether Government Proceedings No. Fl. 3186-227—S. R. 45-05-3, dated 18th November 1905, directing that all cases of defalcation or loss of public money or stores resulting from fraud or the negligence of individuals or other cause should be reported to Government, applies to misappropriation of revenue collections by Patels and Shanbhogs, the Revenue Commissioner observes that all cases of embezzlement or misappropriation by the Patels or Shanbhogs of revenue collections and such other public moneys to their own use should be reported. Mere complaints of payment of kandayam not acknowledged or cases of delay on the part of the village officers in remitting collections need not be reported until it is ascertained that there is *prima facie* ground for concluding that embezzlement has been committed.

Circular No 4435—42, *dated* 26*th October* 1906.

With reference to this office No. 7780-7, dated 26th February 1906, prescribing a form for the submission of annual proposals for the transfers of Amildars and Deputy Amildars in districts, Deputy Commissioners are requested to note the necesssry dates, as well as the months and years, in columns 5 and 6 of the statement.

2. As these statements should be complete and self-contained, the "reasons and other remarks" should invariably be concisely noted in column 8, though reference may also be made to previous official or demi-official communications.

No. 4402, *dated* 29*th October* 1906.

Under Article 177 of the Mysore Service Regulations, Mr. T. K. Lakshmana Iyer, Amildar of the Hosdurga Taluk, is granted privilege leave of absence for fifteen days with effect from the 1st November 1906.

2. Nanjundaiya, Taluk Sheristadar at Hosdurga, will be in charge of the taluk, during the absence of Mr. T. K. Lakshmana Iyer, on leave or until further orders.

No. 4444-51, *dated* 26*th October*—1*st November* 1906.

With reference to Government Proceedings Nos. R. 1480-8—L. R. 438-05-2 and R. 3179-87—L. R. 438-05-14, dated 30th July and 13th September 1906, respectively, issuing instructions regarding the submission of confidential reports about executive and ministerial officers in districts, the Deputy Commissioners of Districts are requested to submit such reports so as to reach this office on or before the 10th of January in each year.

REVENUE ADMINISTRATION REPORTS.

Official Memorandum No. 4408—15, *dated* 29*th October* 1906.

Subject :—Revenue Administration Reports for the year 1905-06, received from the Deputy Commissioners of Districts.

The following instructions on the defects found in all the reports* are communicated to the Deputy Commissioners of Districts for information and guidance. It is hoped that in the preparation of the reports of future years, the points now noticed will be borne in mind and that there will be further improvement in the get-up of the district reports.

2. As soon as the consolidated review of this office with the orders of Government thereon reaches Deputy Commissioners of Districts, they are expected to take note of the various omissions noticed therein by the Revenue Commissioner and the Government and to supply such omissions and imperfections in the succeeding reports.

3. In preparing the report of the year, the figures in every statement should be invariably compared with the figures in the previous years and in this connection it is requested that the figures given in the current year's report for the previous year may be verified by comparison with those for the previous year given in the previous year's report, and if there is any variance, the discrepancy should be explained, as it is very necessary that the explanation of the discrepancies should be reported to Government and correct figures noted for future guidance. Similarly if the Deputy Commissioners find that the figures in the consolidated review by this office are inconsistent with the figures given in the Deputy Commissioners' reports or think that any explanations are needed for the observations contained therein or in the orders of Government, the errors should be pointed out and the necessary explanations given. In short the Administration Report should be regarded as an important record in which continuity and uniformity of figures should be preserved and not as a work which stands by itself without reference to the previous year's reports.

4. In regard to assessed waste lands available for cultivation, area cropped, etc., when the figures given in the Administration Report of the Deputy Commissioners, differ from those given by them in the Table of Agricultural Statistics under the same head, the cause of divergence should be explained in a foot-note in the Annual Report.

5. Statistics should be given in regard to lands under irrigation, the extent of lands under wells, tanks and channels as compared with the previous year, being clearly classified. At present this important item has escaped notice.

6. In the paragraph regarding the Huzur Jamabandi of taluks, the actual period taken-up for the Jamabandi of each taluk, deducting the period the officer was on other duty, should be mentioned along with the information now contained under this head.

7. The section dealing with the demand, collection, arrears of Land Revenue (including miscellaneous) Mohatarfa, Sayer and Salt and remissions, is very important and should be fully dealt with talukwar, the figures for previous and current years being given under each column, and all variations should be fully explained. The good and bad work done by each Amildar should be mentioned as also the names of the Amildars. The arrears should be classified into (1) arrears of the current year, (2) arrears of the previous year and so on for the previous three years and the arrears accumulating for more than the past three years excluding the current year should be shown separately. Arrears which are irrecoverable should be distinguished from those that are recoverable.

8. In the section dealing with the tanks, the total amount sanctioned for the year under the Minor Tanks Restoration Scheme, the number of tanks dealt with, the sum expended during the year, and the amount which lapsed at the end of the year should be mentioned. The work of each Amildar in the repair and up-keep and inspection of tanks and the personal interest taken by him should be distinctly mentioned.

* *N. B.*—Observations and instructions applicable to each district have been separately communicated to the Deputy Commissioner concerned.

9. In the section dealing with villages under Government management, the demand, collection and arrears and the cost of management should be given.

10. A paragraph should be devoted for a brief mention of the total number of alienated villages in each taluk, the number which have furnished accounts up to the current year, and the cost imposed on the others for getting the accounts in default prepared in time, as also another paragraph for the total number of Chowthaya tanks in each taluk, and the number of such tanks for which remissions have been withheld on the ground of neglect to keep the tanks in proper condition.

11. In the sections dealing with the advances of Takkavi, sinking wells and land improvement, the amount sanctioned by Government for the district for the year, the number of applications received and the amount granted to the applicants during the year, should be shown in one statement, the total amount of loans outstanding at the beginning of the year and the amount which had to be collected during the year and the amount actually collected should be shown in another statement, and in a third statement the result of both the above statements. The activity displayed by the Taluk Officers should be remarked upon. In the case of wells and land improvements, the condition of the wells already sunk with the help of loans and the condition of the lands improved from loans should be reviewed, the review extending to the wells and lands dealt with during the preceding five or ten years as far as possible. The objects for which Takkavi loans were given should also be analysed.

12. In the sections under deposits in Government Savings Banks, it should be stated whether the balance at the end of the year includes interest.

13. The number of days devoted to Criminal work by the Deputy Commissioner and each of the Assistant Commissioners during the year should be stated. If Revenue and Criminal cases were tried on the same day, the day should be classed as devoted to Revenue or Criminal as either work predominated.

14. In all districts in which there are newspapers or journals in English or the vernacular, the Deputy Commissioners are expected to make brief observations on the trend of the opinions expressed by them during the year under report, under the para "State of the Public Press."

Circular No. 4406, *dated* 31*st October* 1906.

THE REVENUE AND AGRICULTURAL GAZETTE.

1. The Amildar is informed that once in a fortnight as soon as the *Revenue and Agricultural Gazette* is issued, a copy for each of the shekdars in the taluk as also a copy for the Amildar's own use will be sent to the Amildar's address.

2. The copies should be distributed with as little delay as possible among the shekdars in the taluk and the receipts obtained from them should be filed in a separate register for inspection by the Assistant and Deputy Commissioners.

3. The shekdars should be informed that they are expected to give wide publicity to the contents of the Gazette in the several villages of their charge, soon after receipt thereof, as explained in a Circular in the Gazette.

Notification No. 4524, *dated* 30*th October—*3*rd November* 1906.

Under Article 177 of the Mysore Service Regulations, Mr. B. Narayanaswami Iyengar, B.A., B.L., Amildar of the Chikmagalur Taluk, is granted privilege leave of absence for fifteen days with effect from the 27th October 1906 (subject to production of Comptroller's certificate).

2. B. Garudachar, the Sheristadar of the taluk, will be in charge of the taluk during the absence of Mr. Narayanaswami Iyengar on leave or until further orders.

Notification No. 4520, *dated* 30*th October—*3*rd November* 1906.

Under Article 177 of the Mysore Service Regulations, Mr. B. C. Krishna Sastri, Amildar of the Goribidnur Taluk is granted one month's privilege leave with effect from the date of availment. (Subject to Comptroller's certificate.)

2. C. G. Subba Rao, the Taluk Sheristadar, will be in charge of the taluk during the absence of Mr. B. C. Krishna Sastri on leave or until further orders.

A. RANGASWAMI IYENGAR,
Revenue Commissioner.

FINANCIAL DEPARTMENT.

Circular No. 2086—*T. A. D. Gr.* I. 489, *dated* 15—20*th October* 1906.

To—All Disbursing Officers.

Instances have come to notice of undisbursed amounts of pay of establishments which ought to have been refunded to the Treasury by deduction in the next bill, as laid down in Article 63 of the Civil Account Code, Volume I, having been retained in the hands of the drawing officers for months together and of notices published in the *Mysore Gazette* to the effect that should the party fail to appear to receive payment within a specified date, the amount will be refunded to Treasury. The Comptroller has therefore the honor to observe that such a procedure is highly objectionable and is opposed to Article 5 of the Civil Account Code under which claims which have been held in abeyance for periods exactly six months to two years cannot be paid without the sanction of this office and the Government respectively. Undisbursed amounts should, without exception, be refunded by deduction from the next bill and may be redrawn as occasion arises under the rules laid down in Article 65.

N. G. BASU, *Comptroller.*